

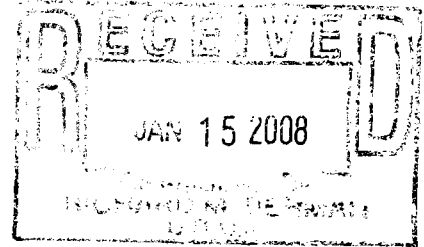
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GOODMAN & JACOBS LLP

75 BROAD STREET, 30<sup>TH</sup> FLOOR  
NEW YORK, NEW YORK 10004

(212) 385-1191

FAX: (212) 385-1770 (not for service)



MEMO ENDORSED

January 15, 2008

BY HAND

The Honorable Richard M. Berman  
United States District Court  
Southern District of New York  
500 Pearl Street, Room 650  
New York, New York 10007-1312

Re: Great American Insurance Co. v.  
Martin L. Solomon, et al.  
07-CV-6498 (S.D.N.Y. RMB)  
Our File No.: 096 1/17/08

SO ORDERED

*Richard M. Berman*  
Richard M. Berman, U.S.D.J.

Dear Judge Berman:

We represent Kingsway Financial Services, Inc. and American Country Holdings, Inc. (the "Kingsway defendant") in the above-referenced action.

We ask the Court to grant the Kingsway defendants a short extension of time from January 28, 2008 to February 15, 2008 to respond to plaintiff Great American Insurance Company's Motion to Dismiss the Kingsway defendants' Counter-Claims; and a short extension of time to Great American to serve its Reply from February 4, 2008 to February 29, 2008 in the above-referenced impleader action.

Plaintiff has consented to our request.

Thank you for your courtesy.

Respectfully,

*Sue C. Jacobs*  
Sue C. Jacobs

**GOODMAN & JACOBS LLP**

Hon. Richard M. Berman  
January 15, 2008  
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So Ordered:

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Richard M. Berman, U.S.D.J.

cc: Honorable Judge Henry Pitman - By Hand  
United States District Court  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

Kenneth J. King, Esq. - By Telecopier  
Pepper Hamilton LLP  
Attorneys for Plaintiff  
620 Eighth Avenue, 37<sup>th</sup> Floor  
New York, New York 10018-1405

Scott O. Reed, Esq. - By Telecopier  
Reardon, Golinkin & Reed  
Attorneys for Defendant John A. Dore  
111 W. Washington Street, Suite 707  
Chicago Illinois 60602-3439

John Siffert, Esq. - By Telecopier  
Lankler, Siffert & Wohl  
Attorneys for Defendant Karla Violetto  
500 5<sup>th</sup> Avenue, 33<sup>rd</sup> Floor  
New York, New York 10110

Lewis J. Liman, Esq. - By Telecopier  
Clary Gottlieb Steen & Hamilton LLP  
Attorneys for Defendants  
Martin L. Solomony, Edwin W. Elder,  
William J. Barrett and Wilmer Thomas  
One Liberty Plaza  
New York, New York 10006-1470